

Community Corrections Grant Funded Entities

Section: 5-1

Revision Date: 1/08/2020

Financial Reports

Procedural Bulletin # 1

Purpose

To provide Community Corrections Programs with instructions for reporting Financial Documentation of funds received to the Indiana Department of Correction (IDOC) as required by the Grant Agreement.

Standard Financial Report Instructions & Key Reminders

- Financial Reports are to be completed monthly and submitted via email to the entity's assigned IDOC Program Director by the 15th of the month following the reporting period. This report must be reviewed and "signed" (name typed into Excel sheet) by the Entity Head or Designee.
- The Financial Reports are formatted as an Excel workbook with a worksheet tab for each month of the fiscal year.
- The first tab within the Excel workbook marks the beginning of the grant cycle/year and is labeled January. The consecutive months of the year will follow in order.
- Community Corrections grant funds are allocated according to the calendar year which begins January 1 and ends December 31.
- There is a final report tab for reconciling accounts at the end of the year and is considered the 13th month.
- The Community Corrections Division will forward a new financial report workbook for each grant cycle/year.
- The template is locked to prevent any formula changes. All blue cells are writable and data is entered by the entity fiscal agent every month. All white cells include automatic calculations and will populate on each form as the blue cells are entered.
- If changes need to be made in the locked cells, the template must be submitted to your assigned Program Director who will make the necessary changes.
- The Approved Budget column should list approved budget amounts for State Grant, Project Income (PI), and Other funds. These amounts will not change unless a grant contract amendment occurs.
- All IDOC approved Transfer/Additional Appropriation requests must be reflected on the Financial Report for the month corresponding to the date funds were transferred or appropriated. A note must be entered by the entity director or designee in the "Additional Notes" Section at the bottom of the Financial Report.

- Approval from IDOC is not needed for additional appropriation (*not transfer*) of County General or Other Funds, but Advisory Board approval is needed (for any grant funded entity) and should be documented.
- Project Income and Community Transition Program (CTP) accounts starting the year with a balance must be entered in the “Beginning Balance” cell on the January Financial Report. This is only entered **one time** on the first report as it will automatically populate into each consecutive month.

Financial Reporting Instructions

Entity & Statement Information

FINANCIAL REPORT									
Date of Report:	1				For the Period Ending:				2
Reporting County and Entity:	4								
% of Funding:	5	State 5			PI 5			Statement #: 3	
								Other 5	

1. **Date of Report:** Type the date the report is completed.
2. **For the Period Ending:** This date reflects the last day of the month being reported. It is automated and appears on each worksheet.
3. **Statement #:** This number is automated and appears on each worksheet beginning with January as Statement #1. An additional 13th Statement is available for submission to balance any post debits and credits on all accounts.
4. **Reporting County and Entity:** Type the name of the reporting county and entity (example: “Adams County Community Corrections”). This is only entered on Statement #1 (January).
5. **% of Funding, State, PI, & Other:** These will automatically calculate once the approved budgets information is entered into January’s report.

IDOC Grant Funds

Budget and Expenditures Section											
IDOC Grant Funds	6	MAJOR CATEGORY #	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
	Fund #	7	SALARY 100	8	9	9	10	11	12	13	14 #DN/0!
			FRINGE 100								#DN/0!
			SUPPLIES 200								#DN/0!
			SERVICES 300								#DN/0!
			EQUIPMENT 400								#DN/0!
			TOTAL								#DN/0!

6. **Fund #:** Type the County Grant Fund number provided by the County Auditor. This information will assist IDOC during the fiscal audit.
7. **Major Category #:** Type the county major category number(s). *This section is optional.*
8. **Approved Budget:** Enter the Approved Budget totals by category for the IDOC Grant. Please note: Series 200, 300, & 400, amounts from both budget categories as entered in the IntelliGrants Budget (General Operating & Administrative Supervision) must be added together to create one total for each series. (i.e. General Operating 200 Series total + Administrative Supervision 200 Series total = 200 Series Approved Budget).

Important Note: Step 4 and steps 6-8 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month’s report.

9. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved Transfer/Additional Appropriation Forms as necessary for the month being reported. *If an entry is made here, there should be a corresponding note in the “Additional Notes” section at the bottom of the report to briefly explain the appropriation.*
- Approval from IDOC is not needed for an additional appropriation (*not transfer*) of County General or Other Funds, but Advisory Board approval is needed (for any grant funded entity) and should be documented.
10. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget. Cumulative totals will appear in the IDOC Cash Statement section in the **Total Transfers YTD** (Year to Date) as appropriate.
- Important Note:** For more information regarding Transfers and Additional Appropriations, see Procedural Bulletin 5-2: Expenditures, Transfers, and Additional Appropriations.
11. **This Month’s Expenditures:** Enter the amount of expenditures for the month being reported by Budget Category. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.
- Important Note:** For more information regarding Budget Categories, see Procedural Bulletin 5-2: Expenditures, Transfers, and Additional Appropriations.
12. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month’s YTD Expenditures column.
13. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.
14. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Project Income

Project Income	15	MAJOR CATEGORY #	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
	Fund #	16	SALARY 100	17	18	18	19	20	21	22	23 DIV/0!
			FRINGE 100								#DIV/0!
			SUPPLIES 200								#DIV/0!
			SERVICES 300								#DIV/0!
			EQUIPMENT 400								#DIV/0!
			TOTAL								#DIV/0!

15. **Fund #:** Type the County Grant Fund number provided by the County Auditor. This information will assist IDOC during the fiscal audit.
16. **Major Category #:** Type the county major category number(s). *This section is optional.*
17. **Approved Budget:** Enter the approved Project Income (PI) budget totals. Please note: Series 200, 300, & 400, amounts from both budget categories as entered in the IntelliGrants Budget (General Operating & Administrative Supervision) must be added together to create one total for each series. (i.e. General Operating 200 Series total + Administrative Supervision 200 Series total = 200 Series Approved Budget).
- Important Note:** Steps 15, 16, and 17 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month’s report.
18. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved Transfer/Additional Appropriation Forms as necessary for the month being reported. *If an entry is made here, there should be a corresponding note in the “Additional Notes” section at the bottom of the report to briefly explain the appropriation.*

19. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget. Cumulative totals will appear in the PI Cash Statement section in the **Total Transfers YTD** as appropriate.

Important Note: For more information regarding Transfers and Additional Appropriations, see Procedural Bulletin 5-2: Expenditures, Transfers, and Additional Appropriations.

20. **This Month's Expenditures:** Enter the amount of expenditures for the month being reported by Budget Category. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

Important Note: For more information regarding Budget Categories, see Procedural Bulletin 5-2: Expenditures, Transfers, and Additional Appropriations.

21. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's **YTD Expenditures** column.

22. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.

23. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Other Funds

Important Note: The "Other" category should capture any additional funding budgeted that is not already listed within the Monthly Financial form (i.e. Other Grants).

Other Funds	CATEGORY	APPROVED BUDGET	APPROPRIATION INCREASE	APPROPRIATION DECREASE	YTD TRANSFER BALANCE	THIS MONTH'S EXPENDITURES	YTD EXPENDITURES	YTD BUDGET BALANCE	PERCENT OF FUNDS EXPENDED
	CO GENERAL	24	25	25	26	27	28	29	30 #DIV/0!
	USER FEES								#DIV/0!
	OTHER								#DIV/0!
	TOTAL								#DIV/0!

24. **Approved Budget:** Enter the total approved budget as entered in the IntelliGrants Budget. Please note: each category will be the total amount in the IntelliGrants Budget and will not be broken down by series.

Important Note: Step 25 is only entered on Statement #1 (January). The figure is automated and will carry over to each consecutive month's report.

25. **Appropriation Increase & Appropriation Decrease:** Enter amounts documented on approved Transfer/Additional Appropriation Forms as necessary for the month being reported. If an entry is made here, there should be a corresponding note in the "Additional Notes" section at the bottom of the report to briefly explain the appropriation.

26. **YTD Transfer Balance:** This number is automatically calculated to act as a tool to ensure transfers and appropriations are accounted for within the approved budget.

27. **This Month's Expenditures:** Enter the amount of expenditures for the month being reported. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

28. **YTD Expenditures:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's YTD Expenditures column.

29. **YTD Budget Balance:** This number is automatically calculated by deducting the **YTD Expenditures** from the **Approved Budget**.

30. **Percent of Funds Expended:** This number is automatically calculated by dividing the **Approved Budget** for each Budget Category by the **YTD Expenditures**.

Grant Carryover & Grant Cash Statement

Grant Carryover		Grant Cash Statement	
FY2019 & Extension Carryover Balance	31	IDOC Cash Received for Month	34
Amount of Funds Returned	32	IDOC Cash Received YTD	35
Date Returned		Total Transfers YTD	36
Amount Approved to Keep	33	Funds Expended YTD	37
Date Approved to Keep			
Carryover Balance to Date		IDOC Balance to Date	38

31. **FY2019 & Extension Carryover Balance:** If applicable, enter the amount of unspent IDOC Grant funds (Carryover) after all encumbrances at the end of the previous grant cycle (December 31, 2019). After completing the final Financial Report for the FY2019 Extension Period, an estimated Grant Carryover Balance may be entered.
32. **Amount of Funds Returned & Date Returned:** After the IDOC FY2019 Fiscal Audit which will occur during 2020, each grant funded entity will receive an invoice for the confirmed Grant Carryover Balance. If the balance is returned to IDOC, enter the amount of funds returned and the date returned. This section is to be completed only after the IDOC FY2019 Fiscal Audit.
33. **Amount Approved to Keep & Date Approved to Keep:** If the entity is approved to keep any portion of the Grant Carryover Balance, enter the amount approved to keep and the date approved as documented on the *IDOC Carryover Request Form*. This section is to be completed only after the IDOC FY2019 Fiscal Audit.

Important Note: For more information regarding IDOC Grant Carryover, see *Procedural Bulletin 5-6: Carryover*.

34. **IDOC Cash Received for Month:** Enter the IDOC monthly grant payment received for the month being reported. Do not include CTP funds received in this section. *Reminder: The first month of the grant cycle year will include the 25% advance payment in addition to the monthly grant payment.*

Important Note: Monthly grant payments are sent as an Electronic Fund Transfer (EFT) to the County Auditor's Office. The Auditor is responsible for depositing the funds received into the correct account. The amount of funds received should be added to the Financial Report corresponding with the actual month the funds were deposited into the Grant Account.

35. **IDOC Cash Received YTD:** This number is automatically calculated by adding all entries into **IDOC Cash Received for the Month** for each preceding month of the grant cycle/ year.
36. **Total Transfers YTD:** This number is automatically calculated if any transfers are entered into the **Appropriation Increase** and/ or **Appropriation Decrease** columns, in the **IDOC Grant Funds** section, in the current or preceding Financial Reports.
37. **Funds Expended YTD:** This number is automatically calculated as monthly expenditures are entered. The amount automatically transfers and adds to the following month's YTD Expenditures column.
- IDOC Balance:** This number is automatically calculated by subtracting **Funds Expended YTD** from **IDOC Cash Received YTD**. Any YTD transfers in or out are added or subtracted respectively.
38. **IDOC Balance to Date:** This number is automatically calculated by subtracting **Funds Expended YTD** from **IDOC Cash Received YTD**. Any YTD transfers in or out are added or subtracted respectively.

Project Income (PI) & Community Transition Program (CTP) Cash Statements

PI Cash Statement		CTP Cash Statement	
Total PI Beginning Balance	39	CTP Beginning Balance	40
PI Collected This Month	41	CTP Cash Received This Month	42
PI Collected YTD	43	CTP Cash Received YTD	44
PI Cash Transferred In this Month	45	CTP Funds Expended This Month	46
PI Cash Transferred Out this Month		CTP Funds Expended YTD	48
Total Transfers In YTD	47	CTP Transferred In This Month	49
Total Transfers Out YTD	50	CTP Transferred Out This Month	
Total PI Expended YTD		CTP Total Transfer Balance YTD	51
PI Balance to Date	52	CTP Balance to Date	53

39. **Total PI Beginning Balance:** Enter the entity's PI account balance as of January 1, 2020.

40. **CTP Beginning Balance:** Enter the entity's CTP account balance as of January 1, 2020. *If the previous year's funds were transferred out of this account or all expended at the close of the previous fiscal year, the amount entered should be \$0.*

Important Note: Steps 39 and 40 are only entered on Statement #1 (January). The figures are automated and will carry over to each consecutive month's report.

41. **PI Collected This Month:** Enter the amount of PI collected for the month.

Important Note: *If refunds are issued to participants, they are listed as a reduction of fees collected for the period (the amount of PI fees collected less any refunds). Please do not enter refunds as expenses.*

42. **CTP Cash Received:** Enter the amount of CTP cash received for the month. Reference the County Auditor reports to ensure the IDOC Financial Report matches the County Auditor Reports.

43. **PI Collected YTD:** This number is automatically calculated by adding the **PI Collected This Month** entered into the current and preceding Financial Reports.

44. **CTP Cash Received YTD:** This number automatically calculates by adding the **CTP Cash Received This Month** entered into the current and preceding Financial Reports.

45. **PI Cash Transferred In & PI Cash Transferred Out this Month:** Enter the amount of cash that was transferred in/out of the PI fund this month. Entering an Appropriation Increase/Decrease in the Project Income section above does not change the PI Cash Balance. Cash transfers do not change the PI Approved Budget.

Important Note: *A transfer out of appropriated funds will need to be entered in two places on the financial report, once in the PI Appropriation Decrease and again in PI Cash Transferred Out this month.*

46. **CTP Funds Expended This Month:** Enter the total amount of expenditures taken directly out of the CTP fund. This is expended using a claim to the auditor, not transfers to other accounts.

47. **Total Transfers In & Total Transfers Out YTD:** These numbers are automatically calculated by adding the **PI Cash Transferred In** and **PI Cash Transferred Out This Month** entered into the current and preceding Financial Reports.

48. **CTP Funds Expended YTD:** This number is automatically calculated by adding the CTP Funds Expended This Month entered into the current and preceding Financial Reports.

49. **CTP Transferred In This Month & CTP Transferred Out This Month:** Enter the amount of cash transferred in or out of CTP.

50. **Total PI Expended YTD:** This number is automatically calculated by adding the expenditures entered into the current and preceding Financial Reports.

51. **CTP Total Transfer Balance YTD:** This number is automatically calculated by adding/ subtracting the **CTP Cash Transferred In** and **CTP Cash Transferred Out This Month** entered into the current and preceding Financial Reports.

52. **PI Balance to Date:** This number is automatically calculated by adding the **PI Collected YTD** and adding **Total Transfers In/ Out YTD** to the **Total PI Beginning Balance**. Any YTD transfers in or out are added or subtracted respectively.
53. **CTP Balance to Date:** This number is automatically calculated by adding the **CTP Cash Received YTD** and adding **CTP Total Transfer Balance YTD** to the **CTP Beginning Balance**. Any YTD transfers in or out are added or subtracted respectively.

Closing Statement Information

I swear or affirm, under the penalty of perjury, that the facts as presented on this Financial Disclosure Statement are true, complete, and correct to the best of my knowledge and belief and the County Auditor has reconciled with this statement.

% of PI Budget Collected **54** #DIV/0!
% of PI Expenditures Collected **55** #DIV/0!

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Grant Entity Authority Signature

Additional Notes:

Notes to be added here to explain County General funds, Other Funding Sources, Transfers, Additional Appropriations or other issues that need explanation.

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54. **% of PI Budget Collected:** This number is automatically calculated by dividing the **PI Collected YTD** by the total PI budgeted for the grant cycle/ year.
55. **% of PI Expenditures Collected:** This number is automatically calculated by dividing the **PI Collected YTD** by the **Total PI Expensed**.
56. **Grant Entity Authority Signature:** The Grant Entity Authority (e.g. for Community Corrections it would be the Director) must sign (by way of typing his/her name) to affirm the report is accurate and was reconciled with the County Auditor. By typing a name in this cell, you are attesting that the report has been reviewed by the signee and approved.
57. **Additional Notes:** Approved Transfers, Additional Appropriations, and/or Carryover Requests must be briefly described on the Financial Report for the month corresponding to the date funds were transferred or appropriated.

Financial Report Submission

Financial Reports are to be submitted electronically via email to the entity's assigned Program Director no later than the 15th of the following month (i.e. January's Financial Report is due by February 15th).

Reports will not be accepted prior to the first day of the following month (i.e. January's Financial Report will not be accepted until February 1st).